

**SENATE BILL 332 (LRB -3445)**

An Act to create 66.1105 (5) (bp) of the statutes; relating to: the filing of certain forms related to tax incremental financing district number 6 in the city of Rhinelander. (FE)

**2007**

11-19.	S.	Introduced by Senator <b>Breske</b> .	
11-19.	S.	Read first time and referred to committee on Tax Fairness and Family Prosperity .....	438
11-29.	S.	Senate amendment 1 offered by Senator Breske ( <b>LRB a0912</b> ) .....	444
12-04.	S.	Senate amendment 2 offered by Senator Breske ( <b>LRB a0942</b> ) .....	448
12-05.	S.	Fiscal estimate received.	
12-05.	S.	Public hearing held.	
12-05.	S.	Executive action taken.	
12-05.	S.	Report adoption of Senate Amendment 1 recommended by committee on Tax Fairness and Family Prosperity, Ayes 5, Noes 0 .....	453
12-05.	S.	Report adoption of Senate Amendment 2 recommended by committee on Tax Fairness and Family Prosperity, Ayes 5, Noes 0 .....	453
12-05.	S.	Report passage as amended recommended by committee on Tax Fairness and Family Prosperity, Ayes 5, Noes 0 .....	453
12-05.	S.	Available for scheduling.	
12-05.	S.	Referred to joint committee on Finance by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0 .....	451
12-05.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0 .....	451
12-05.	S.	Placed on calendar 12-11-2007 by committee on Senate Organization.	
12-11.	S.	Read a second time.	
12-11.	S.	<del>Senate amendment 1 adopted.</del>	
12-11.	S.	<del>Senate amendment 2 adopted.</del>	
12-11.	S.	Ordered to a third reading.	
12-11.	S.	Rules suspended.	
12-11.	S.	Read a third time and <b>passed</b> , Ayes 33, Noes 0.	
12-11.	S.	Ordered immediately messaged.	
12-11.	A.	Received from Senate.	
12-11.	A.	Read.	
12-11.	A.	Rules suspended and taken up.	
12-11.	A.	Read a second time.	
12-11.	A.	Ordered to a third reading.	
12-11.	A.	Rules suspended.	
12-11.	A.	Read a third time and <b>concurred in</b> .	
12-11.	A.	Ordered immediately messaged.	
12-12.	S.	Received from Assembly concurred in.	

SB

**2007  
ENROLLED BILL**

07en 5 B-332

**ADOPTED DOCUMENTS:**

Orig     Engr         SubAmdt     

07-3445/1

Amendments to above (if none, write "NONE"): SA1 - a 0912/1  
SA2 - a 0942/1

Corrections - show date (if none, write "NONE"): NONE

Topic Rel

12-12-07      [Signature]  
Date                      Enrolling Drafter

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## 2007 SENATE BILL 332

November 19, 2007 – Introduced by Senator BRESKE. Referred to Committee on Tax Fairness and Family Prosperity.

1 **AN ACT to create** 66.1105 (5) (bp) of the statutes; **relating to:** the filing of certain  
2 forms related to tax incremental financing district number 6 in the city of  
3 Rhineland.

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### *Analysis by the Legislative Reference Bureau*

Under the current tax incremental financing program, a city or village may create a tax incremental district (TID) in part of its territory to foster development if at least 50 percent of the area to be included in the TID is blighted, in need of rehabilitation or conservation, suitable for industrial sites, or suitable for mixed-use development. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID within specified time frames, preparation and adoption by the local planning commission of a proposed project plan for the TID, approval of the proposed project plan by the common council or village board, and adoption of a resolution by the common council or village board that creates the TID as of a date provided in the resolution.

Once these steps are accomplished, the city clerk is required to complete certain forms and an application and submit the documents to the Department of Revenue (DOR) on or before December 31 of the year in which the TID is created. Upon receipt of the application, DOR is required to certify the full aggregate value of the taxable property in the city, which constitutes the tax incremental base of the TID.

This bill specifies that, if the city of Rhineland clerk submits to DOR on or before December 31, 2007, the required forms and an application for a TID that was created, or attempted to have been created, on January 1, 2006, based on actions

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taken by the common council in July 2006, even though the forms and application were originally due on December 31, 2006, DOR must proceed as if the forms had been timely filed not later than December 31, 2006, except that DOR may not certify a value increment before 2008.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

INSERT SAI-1

1 SECTION 1. 66.1105 (5) (bp) of the statutes is created to read:

2 66.1105 (5) (bp) Notwithstanding the time limits in par. (b), if the city clerk of

3 a city that ~~created~~, or attempted to create, a tax incremental district on January 1,

4 2006, based on actions taken by the common council in ~~July~~ 2006, files with the

5 department of revenue, not later than December 31, 2007, the forms and application

6 that were originally due on or before December 31, 2006, the tax incremental base

7 of the district shall be ~~calculated~~ by the department of revenue as if the forms and

8 application had been filed on or before December 31, 2006, and, until the tax

9 incremental district terminates, the department of revenue shall allocate tax

10 increments and treat the district in all other respects as if the forms and application

11 had been filed on or before December 31, 2006, except that the department of revenue

12 may not certify a value increment under par. (b) before 2008.

INS. SA2-1

INS. SAI-2

(END)

**SENATE AMENDMENT 1,  
TO 2007 SENATE BILL 332**

November 29, 2007 - Offered by Senator BRESKE.

SAI-1

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 3: delete "created, or attempted to create," and substitute  
3 "amended, or attempted to amend, the project plan of".

4 **2.** Page 2, line 7: delete "calculated" and substitute "redetermined".

5 (END)

SAI-2

**SENATE AMENDMENT 2,  
TO 2007 SENATE BILL 332**

December 4, 2007 - Offered by Senator BRESKE.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 4: delete "July" and substitute "April".

3 (END)

SA2-1